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(71) Applicant: SAMSUNG ELECTRON CO LTD
(72) Inventor: KYO CHOKEN
GO EINAN

(54) SYSTEM FOR RECORDING AND
REPRODUCING PULSE-CODE-MODULATED
DIGITAL AUDIO SIGNAL

(57) Abstract:

PROBLEM TO BE SOLVED: To obtain a system by which a recording operation can be performed even when a sampling frequency is different by a method wherein an audio sample inside an existing reference unit is converted into a transfer coefficient in a frequency region and the transfer coefficient is formatted by an existing recording format.

SOLUTION: A sampled audio signal is quantized by using a linear PCM operation or the like so as to be input to a reference-unit formation device 10. The formation device 10 divides the input digital audio signal into reference units whose size is already set. The reference units are decided by a tone quality, a

transmission-medium characteristic or the like. The formation device 10 sequentially supplies the reference units to a conversion part 20, and it converts an audio sample into a transfer coefficient in a frequency region. The performance of the conversion part 20 is decided by the voice of the audio signal as a target. When the individual reference units are region-converted, the obtained transfer coefficient is output to a formatting part 30 which is segmented for every reference unit. The formatting part 30 formats the transfer coefficient inside every reference unit by using one out of a first recording format and a second recording format, and a recording part 40 records it on a recording medium.

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